

REMARKS

Applicants have amended claims 28 and 41, and have canceled claims 1-27 and 36-37 during prosecution of this patent application. Applicants are not conceding in this patent application that said amended and canceled claims are not patentable over the art cited by the Examiner, since the claim amendments and cancellations are only for facilitating expeditious prosecution of this patent application. Applicants respectfully reserve the right to pursue said amended and canceled claims, and other claims, in one or more continuations and/or divisional patent applications.

The Examiner allowed claims 48-54. Applicants gratefully acknowledge the Examiner's indication of allowed subject matter.

The Examiner stated claims 28-47 would be allowable if rewritten or amended to overcome the alleged rejection(s) under 35 U.S.C. § 101, provided that the claims are not broadened in scope. Applicants gratefully acknowledge the Examiner's indication of allowable subject matter.

The Examiner rejected claims 28-47 under 35 U.S.C. § 101 because the claimed invention is allegedly directed to non-statutory subject matter.

Applicants respectfully traverse the § 101 rejections with the following arguments.

35 U.S.C. § 101

The Examiner rejected claims 28-47 under 35 U.S.C. § 101 because the claimed invention is allegedly directed to non-statutory subject matter.

Claims 28-40

The Examiner argues: “Claim 28 recites only nonfunctional descriptive material, such as a component table and a plurality of component-specific tables, which are mere arrangement of data. Thus, claim 28 is non-statutory. See MPEP 2106.01. Claims 29-40 are likewise rejected.”

In response, Applicants have amended claim 28 to include the limitations of claims 36-37. The amended claim 28 comprises the feature: “wherein the value in the value field is configured to be updated in response to a change in at least one dependency that the expression depends on”, which recites that value in the value field is configured to be updated, so that the plurality of tables recites functionality and manipulability of data therein such that the plurality of tables is not a mere arrangement of data.

In addition, the amendment of claim 28 recites that the plurality of tables are stored in a storage medium of a computer system.

Accordingly, Applicants respectfully request that the rejection of claims 28-40 under 35 U.S.C. § 101 be withdrawn.

Claims 41-47

The Examiner argues: “The claims 41-47 lack the necessary physical articles or objects to constitute a machine or a manufacture within the meaning of 35 U.S.C. 101. They are clearly not a series of steps or acts to be a process nor are they a combination of chemical compounds to be

a composition of matter. As such, they fail to fall within a statutory category. They are, at best, functional descriptive material *per se*.”

In response, Applicants have amended claim 41 to recite a computer system comprising a processor and a storage medium such that the storage medium comprises the calculation engine, so that claim 41 fall within a statutory category.

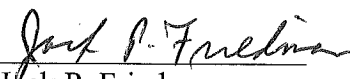
Accordingly, Applicants respectfully request that the rejection of claims 41-47 under 35 U.S.C. § 101 be withdrawn.

CONCLUSION

Based on the preceding arguments, Applicants respectfully believe that all pending claims and the entire application meet the acceptance criteria for allowance and therefore request favorable action. If the Examiner believes that anything further would be helpful to place the application in better condition for allowance, Applicants invites the Examiner to contact Applicants' representative at the telephone number listed below. The Director is hereby authorized to charge and/or credit Deposit Account 09-0457 (IBM).

Respectfully submitted,

Dated: 08/15/2007


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